



కస్టమ్స్ మరియు సెంట్రల్ ట్యాక్స్ మిషనరీ కార్యాలయం (అప్పీల్స్-II)
7 వ అంతస్తు, GST భవన్: LB స్టేడియం రోడ్, బషీర్ బాగ్, హైదరాబాద్, పిన్-500004

केन्द्रीय सीमा शुल्क एवं केन्द्रीय कर आयुक्त का कार्यालय (अपील्स-II)

सातवा तल, जी.एस.टी भवन, एल.बी.स्टेडियम रोड, बशीरबाग, हैदराबाद, पिन - ५००००४

OFFICE OF THE COMMISSIONER OF CUSTOMS & CENTRAL TAX
APPEALS-II HYDERABAD COMMISSIONERATE

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Appeal No.52/2024-(SC)GST

O-I-O Order No.33/2023-24-Sec-Adjn-ADC(GST) dated 01.11.2023

Date: 10.04.2024

Name of the Appellant : M/s Villa Orchids

RECORD OF PERSONAL HEARING

Shri Lakshman Kumar K. Chartered Accountant has appeared for personal hearing today on behalf of the Appellant.

He stated that when the actual land value being as sale is available, there is no requirement to go for abatement on a notional basis. He said should have been paid only on the actual value. Further, there is no short payment. The value upon the higher high cost is important in the value of municipal membership shall come.

On the difference between 2A and 3B, they have said the demand is now correct since they have paid the applicable fee, there can't be denied the right to avail the ITC.

[Signature]
10.04.2024

(P. DEVARAJ)
COMMISSIONER

Name & Designation

(1) Shri Lakshman Kumar K., Chartered Accountant

L. Lakshman Kumar
10/04/2024